S6590-1.26-U

OREGON DEPARTMENT OF EDUCATION

700 Pringle Parkway SE
Salem, OR 97310-0290

1989-90

SCHOOL DISTRICTS

AUDIT SUMMARY

Division of Management Services

School Finance &
Data Information Services

SF 91-18

June 1991

OREGON TOTAL		[100]	[200] Special Revenue Funds		[300]	[400]	[500]	[501]	[600]	[700]
Code RESOURCES	TOTAL	GENERAL	FEDERAL	OTHER	DEBT	CAPITAL	ENTERPRISE	LUNCH	INTERNAL	TRUST
REVENUE FROM LOCAL SOURCES										
1111 Taxes - Current Year's Levy	1,302,413,525	1,249,197,409		341,419	51,663,563	731,177	393,507	86,450		-
1112 Taxes - Prior Years' Levies	114,949,295	109,802,442		52,109	4,885,329	169,924	33,011	6,480		
1190 Taxes - Penalties & Interests	1,598,149	1,535,554		435	62,160					
1200 Local Government Units	3,761,478	3,754,110		6,934	434					
1310 Tuition - Regular day school	6,648,131	6,545,517		102,614						
1320 Tuition - Adult Education	784,358	199,745	276,391	218,911			89,311			
1330 Tuition -Summer School	451,884	379,597	2,778	62,132						7,377
1410/20 Transportation-Regular	1,549,889	320,337		1,229,552						
1500 Earnings on Investments	73,206,550	52,100,384	917	3,210,997	3,118,673	11,656,142	453,720	491,692	1,018,352	1,155,673
1600 Food Service Sales	34,362,796	2,801,750		410		1,400	95,104	30,824,794		639,338
1700 Cocurricular Activities	39,459,315	8,313,566		935,726			47,654	318,253		29,844,116
1800 Community Service	2,899,190	614,357	1,292,866	109,854			655,788			226,325
1910 Rentals (except books)	2,505,025	1,865,113		23,867		476,645	139,320			80
1915 Bus Rentals	68,866	68,866								
1920 Private Contributions	2,812,921	253,892	472,621	206,673		142,835	109,119	154		1,627,627
1940 Servicess provided to other LEAs	1,733,203	580,511		1,132,575				20,117		
1950 Textbook Sales/Rentals	45,639	12,765		6,824			24,754			1,296
1970 Services provided to other Funds	24,894,048								24,894,048	
1960/90 Refunds & Miscellanous	14,083,930	8,377,127	181,173	1,028,136	2,017,241	338,958	337,968	764,215	47,014	992,098
1000 Total Local Revenue	**1,628,228,192**	**1,446,723,042**	**2,226,746**	**8,669,168**	**61,747,400**	**13,517,081**	**2,379,256**	**32,512,155**	**25,959,414**	**34,493,930**
REVENUE FROM INTERMEDIATE SOURCES										
2101 County School Fund (exc.FFF)	9,219,012	9,034,126	16,979			167,907				
2102 ESD Equalization	6,600,637	6,600,637								
2210 ESD Special Programs	10,761,458	8,612,260	1,038,606	1,110,592						
2990 Other Intermediate Revenues	16,182,935	13,973,047	1,995,177	165,355	26,856		22,500			
2000 Total Intermediate Revenue	**42,764,042**	**38,220,070**	**3,050,762**	**1,275,947**	**26,856**	**167,907**	**22,500**	**0**	**0**	**0**
REVENUE FROM STATE SOURCES										
3101 Basic School Support	566,246,647	565,901,322		96,075				249,250		
3102 School Lunch Match	2,133,504	431,731						1,701,773		
3103 Common School Fund	12,153,908	12,153,908								
3104 State Timber Revenue	7,506,054	7,495,774			10,280					
3202 Handicapped Children	13,627,721	10,209,025	3,106,893	311,803						
3204 Driver Education	951,716	865,022		75,594			11,100			
3205 Special Schools	1,357,504	12,614	61,479	1,283,411						
3206 Vocational Education	305,643	219,444	46,076	40,123						
3208 Mentor Teacher Prog.	1,133,779	159,874	763,086	210,819						
3209 School Improvement	1,106,063	100,633	792,158	213,272						
3990 Other State Revenues	15,261,133	2,729,063	11,818,891	694,669		18,510				
3000 Total State Revenue	**621,783,672**	**600,278,410**	**16,588,583**	**2,925,766**	**10,280**	**18,510**	**11,100**	**1,951,023**	**0**	**0**

OREGON TOTAL		[100]	[200] Special Revenue Funds		[300]	[400]	[500]	[501]	[600]	[700]
Code RESOURCES	TOTAL	GENERAL	FEDERAL	OTHER	DEBT	CAPITAL	ENTERPRISE	LUNCH	INTERNAL	TRUST
REVENUE FROM FEDERAL SOURCES										
4101 Federal Wildlife Refuge Funds	67,049	67,049								
4301 Special Projects (PL93-380)	831,174		831,174							
4311 Indian Education	614,773	7,964	606,809							
4348 Reimb. of Energy Expenditures	174,437	54,383	22,703	92,586		4,765				
4501 ESEA Chapter 1	40,046,527	267,625	39,778,902							
4502 ESEA Chap.2/Block Grants	3,967,617	40,064	3,927,553							
4504 ESL	182,882		182,882							
4505 National School Lunch	31,118,250	2,973,629	203,632				5,953	27,935,036		
4506 Vocational Education	3,053,214	99,608	2,953,606							
4507 JTPA	674,132	34,934	639,198							
4508 PL 94-142 Handicapped	10,443,755	471,793	9,923,660	48,302						
4510 Title 2 Math/Science	171,764	10,613	161,151							
4515 PL 89-313 Handicapped	145,190	36,256	108,934							
4520 Transition Prog. (Refugees)	48,902	1,250	47,652							
4530 Drug and Alcohol Education	743,207	51,369	682,673	9,165						
4540 Asbestos	123,889	55,838				68,051				
4801 Federal Forest Fees	40,412,356	40,412,356								
4802 PL-874 Impact Aid	4,614,516	4,448,299	166,217							
4803 Coos Bay Wagon Road	749,459	749,459								
4990 Other Federal Sources	4,741,689	294,703	4,284,547	119,996		14,967		27,476		
4000 Total Federal Revenue	**142,924,782**	**50,077,192**	**64,521,293**	**270,049**	**0**	**87,783**	**5,953**	**27,962,512**	**0**	**0**
REVENUE FROM OTHER SOURCES										
5100 Long-Term Debts	135,664,904	2,604,811		131,541	54,274	132,726,642	147,636			
5200 Interfund Transfers	62,369,890	9,426,331	2,164,596	13,963,514	13,403,249	16,279,390	455,265	3,310,734	825,000	2,541,811
5300 Compensation for Loss of Assets	14,951,507	2,101,975	8,915	1,018,630		11,187,191	306,289	1,200	327,307	
5000 Total Other Sources	**212,986,301**	**14,133,117**	**2,173,511**	**15,113,685**	**13,457,523**	**160,193,223**	**909,190**	**3,311,934**	**1,152,307**	**2,541,811**
5400 BEGINNING CASH BALANCE	373,710,526	202,123,207	820,945	33,062,831	21,748,927	81,329,767	1,552,834	5,670,394	6,398,638	21,002,983
60000 TOTAL REVENUES & BALANCE	**3,022,397,515**	**2,351,555,038**	**89,381,840**	**61,317,446**	**96,990,986**	**255,314,271**	**4,880,833**	**71,408,018**	**33,510,359**	**58,038,724**
60000 TOTAL RECEIPTS & BALANCE	3,022,397,515	2,351,555,038	89,381,840	61,317,446	96,990,986	255,314,271	4,880,833	71,408,018	33,510,359	58,038,724
5200 (Transfers into Funds)	62,369,890	9,426,331	2,164,596	13,963,514	13,403,249	16,279,390	455,265	3,310,734	825,000	2,541,811
TOTAL UNDUPLICATED RECEIPTS & BALANCE	2,960,027,625	2,342,128,707	87,217,244	47,353,932	83,587,737	239,034,881	4,425,568	68,097,284	32,685,359	55,496,913
200000 TOTAL EXPEND. & ENDING BALANCE	3,022,397,515	2,351,555,038	89,381,840	61,317,446	96,990,986	255,314,271	4,880,833	71,408,018	33,510,359	58,038,724
4300 (Transfers out of Funds)	62,369,890	48,739,227	388,669	695,119	311,340	10,509,124	389,656	1,250,597	52,341	33,817
TOTAL UNDUPLICATED EXPEND. & BALANCE	2,960,027,625	2,302,815,811	88,993,171	60,622,327	96,679,646	244,805,147	4,491,177	70,157,421	33,458,018	58,004,907

OREGON TOTAL ALL FUNDS	ACTUAL FUND TOTAL	[100] SALARIES	[200] BENEFITS	[300] SERVICES	[400] MATERIALS	[500] CAPITAL	[600] OTHER	[700-800] TRANSFERS
1111 Elementary	515,866,060	352,613,275	134,303,385	4,470,845	21,235,191	3,056,260	187,104	
1112 Elementary-Co-curricular	4,782,792	1,221,265	331,936	393,254	2,170,339	105,319	560,679	
1121 Middle,JHS	198,791,436	137,359,613	50,854,969	1,957,076	7,165,050	1,401,516	53,212	
1122 Middle,JHS-Co-curricular	10,669,321	4,726,935	1,290,413	841,888	3,085,267	119,899	604,919	
1131 High School	350,071,734	228,448,667	84,857,949	12,545,467	17,234,149	6,467,727	517,775	
1132 High School-Co-curricular	60,585,004	18,090,035	5,000,977	8,582,953	23,033,246	1,249,594	4,628,199	
1140 Pre-Kindergarten	5,109,870	3,478,096	1,489,282	50,492	88,746	2,916	338	
1210 Gifted & Talented	7,167,437	4,734,952	1,695,935	353,232	302,227	57,839	23,252	
1220 Mentally Handicapped (EMR/TMR)	25,030,183	15,993,896	6,601,147	2,034,776	302,389	96,922	1,053	
1230 Physically Handicapped	17,482,502	10,235,751	3,998,285	2,656,424	302,643	189,438	99,961	
1240 Emotionally Handicapped	10,317,817	6,046,382	2,460,207	1,641,274	139,292	17,229	13,433	
1250 Resource Rooms/L.D.	45,906,182	30,810,756	12,447,965	1,644,890	751,190	225,900	25,481	
1270 Educ.Disadvantaged (Chap 1)	9,844,221	6,594,259	2,681,362	161,984	243,171	138,213	25,232	
1260/90 Early Intervention/Other	56,272,069	34,855,422	13,624,496	5,983,579	1,103,545	577,655	127,372	
1300 Adult/Continuing Education	902,501	488,623	133,316	156,431	106,711	12,336	5,084	
1400 Summer School	1,798,571	1,293,296	362,458	88,433	53,854	0	530	
1000 TOTAL INSTRUCTION	**1,320,597,700**	**856,991,223**	**322,134,082**	**43,562,998**	**77,317,010**	**13,718,763**	**6,873,624**	
2110 Attendance & Social Work	10,258,340	6,207,873	2,547,923	777,025	507,284	172,594	45,641	
2120 Guidance Services	50,215,062	35,215,347	13,113,383	1,119,694	613,668	119,581	33,389	
2130 Health Services	5,110,964	2,819,133	1,336,937	622,862	218,573	17,286	96,173	
2140 Psychological Services	18,331,900	10,901,984	4,065,485	2,776,833	383,725	200,693	3,180	
2150 Speech Pathology & Audiology	8,668,919	5,840,163	2,223,225	466,736	94,809	43,204	782	
2190 Service Area Direction	565,104	328,577	140,722	50,346	24,020	11,126	10,313	
2200 Instructional Staff/Media/Testing	107,879,510	56,908,987	22,838,611	7,844,187	15,358,859	4,363,246	565,620	
2300 General Administration	48,684,757	22,827,449	8,811,345	11,182,355	1,370,299	752,310	3,740,999	
2400 School Administration	153,261,653	103,839,386	39,656,767	5,022,123	2,456,305	1,757,644	529,428	
2510 Direction- Business Support	7,913,032	2,973,801	1,215,692	601,453	196,528	114,114	2,811,444	
2520 Fiscal Services	47,909,814	14,579,303	16,403,118	9,067,111	817,222	781,986	6,261,074	
2530 Facility Acquisition & Construction	94,796,022	3,416,900	1,236,267	24,101,408	6,091,284	59,660,224	289,939	
2540 Operation & Maintenance	262,064,317	97,822,228	43,120,992	77,516,907	27,511,526	10,377,147	5,715,517	
2550 Student Transportation	93,167,699	27,142,898	12,886,282	35,544,446	7,750,628	7,535,100	2,308,345	
2560 Food Services	74,767,468	22,553,482	11,586,040	9,158,167	30,438,465	802,363	228,951	
2570 Internal Services	27,015,849	6,443,575	2,664,743	13,521,645	2,703,440	394,474	1,287,972	
2600 Central Services	42,360,857	16,358,112	10,531,296	8,721,966	1,539,384	2,811,592	2,398,507	
2000 TOTAL SUPPORTING SERVICES	**1,052,971,267**	**436,179,198**	**194,378,828**	**208,095,264**	**98,076,019**	**89,914,684**	**26,327,274**	
3000 COMMUNITY SERVICES	**5,988,496**	**3,165,136**	**1,166,948**	**823,656**	**362,320**	**99,073**	**371,363**	
4300 Interfund Transfers	62,369,890							62,369,890
5000 DEBT SERVICE	77,421,786						77,421,786	
7000 ENDING BALANCE	503,048,376							503,048,376
200000 TOTAL EXPENDITURES AND ENDING BALANCE	**3,022,397,515**	**1,296,335,557**	**517,679,858**	**252,481,918**	**175,755,349**	**103,732,520**	**110,994,047**	**565,418,266**

OREGON TOTAL GENERAL FUND	ACTUAL FUND TOTAL	[100] SALARIES	[200] BENEFITS	[300] SERVICES	[400] MATERIALS	[500] CAPITAL	[600] OTHER	[700-800] TRANSFERS
1111 Elementary	506,292,934	347,386,239	132,172,442	3,948,135	20,003,380	2,651,461	131,277	
1112 Elementary-Co-curricular	2,335,367	1,219,165	331,694	313,931	383,425	71,784	15,368	
1121 Middle,JHS	196,150,861	136,036,871	50,323,685	1,527,170	6,958,027	1,253,938	51,170	
1122 Middle,JHS-Co-curricular	7,626,680	4,726,935	1,290,413	534,465	933,285	111,518	30,064	
1131 High School	342,538,609	225,906,150	83,930,452	11,759,557	15,901,548	4,733,810	307,092	
1132 High School-Co-curricular	35,033,760	17,871,703	4,949,537	7,070,302	4,085,895	637,025	419,298	
1140 Pre-Kindergarten	3,867,385	2,632,448	1,145,805	20,341	67,014	1,777		
1210 Gifted & Talented	6,768,154	4,516,117	1,631,517	284,406	268,282	46,790	21,042	
1220 Mentally Handicapped (EMR/TMR)	20,651,963	13,326,178	5,470,858	1,519,395	259,074	75,676	782	
1230 Physically Handicapped	6,204,895	3,102,400	1,217,411	1,809,594	54,622	19,737	1,131	
1240 Emotionally Handicapped	7,851,695	4,548,628	1,832,466	1,387,784	77,351	2,057	3,409	
1250 Resource Rooms/L.D.	35,286,515	23,921,626	9,648,759	1,140,438	483,450	85,908	6,334	
1270 Educ.Disadvantaged (Chap 1)	1,086,492	732,000	317,350	9,062	23,390	4,690		
1260/90 Early Intervention/Other	39,765,257	24,690,973	9,608,286	4,720,557	573,313	164,236	7,892	
1300 Adult/Continuing Education	442,061	289,480	73,377	59,861	18,093	300	950	
1400 Summer School	1,601,037	1,167,361	329,368	66,483	37,295		530	
1000 TOTAL INSTRUCTION	**1,213,503,665**	**812,074,274**	**304,273,420**	**36,171,481**	**50,127,444**	**9,868,707**	**996,339**	
2110 Attendance & Social Work	8,426,821	5,378,260	2,257,239	531,190	139,967	109,106	11,059	
2120 Guidance Services	49,305,502	34,746,831	12,943,311	943,769	530,678	109,521	31,392	
2130 Health Services	4,778,323	2,780,864	1,129,123	556,355	206,669	15,617	89,695	
2140 Psychological Services	15,795,001	9,407,094	3,471,283	2,441,943	292,985	179,783	1,913	
2150 Speech Pathology & Audiology	7,535,693	5,137,666	1,925,407	379,500	73,625	18,713	782	
2190 Service Area Direction	409,610	256,242	108,521	27,880	12,092	4,875		
2200 Instructional Staff/Media/Testing	99,504,279	53,638,223	21,736,172	6,168,208	14,193,217	3,344,048	424,411	
2300 General Administration	47,421,211	22,544,686	8,697,238	10,542,541	1,311,240	689,223	3,636,283	
2400 School Administration	152,062,777	103,241,486	39,436,977	4,806,688	2,349,793	1,701,579	526,254	
2510 Direction- Business Support	7,850,195	2,972,641	1,215,424	601,453	190,953	107,542	2,762,182	
2520 Fiscal Services	26,617,306	14,140,316	6,704,415	2,867,281	745,306	743,566	1,416,422	
2530 Facility Acquisition & Construction	10,768,311	476,312	209,702	1,683,313	197,952	7,960,277	240,755	
2540 Operation & Maintenance	256,092,484	97,700,596	43,088,085	73,895,022	26,652,801	9,171,166	5,584,814	
2550 Student Transportation	88,145,538	26,368,037	12,521,028	34,658,764	7,554,227	5,221,298	1,822,184	
2560 Food Services	9,134,230	3,636,826	2,123,182	631,216	2,645,571	91,230	6,205	
2570 Internal Services	12,701,891	5,723,030	2,433,838	2,913,001	1,230,944	354,289	46,789	
2600 Central Services	34,997,735	14,561,956	7,937,816	8,201,477	1,359,988	2,722,727	213,771	
2000 TOTAL SUPPORTING SERVICES	**831,546,907**	**402,711,066**	**167,938,761**	**151,849,601**	**59,688,008**	**32,544,560**	**16,814,911**	
3000 COMMUNITY SERVICES	**3,085,508**	**1,891,218**	**735,433**	**277,706**	**140,883**	**32,052**	**8,216**	
4300 Interfund Transfers	48,739,227							48,739,227
5000 DEBT SERVICE	6,444,152						6,444,152	
7000 ENDING BALANCE	248,235,579							248,235,579
200000 TOTAL EXPENDITURES AND ENDING BALANCE	**2,351,555,038**	**1,216,676,558**	**472,947,614**	**188,298,788**	**109,956,335**	**42,437,319**	**24,263,618**	**296,974,806**

OREGON TOTAL FEDERAL FUND	ACTUAL FUND TOTAL	[100] SALARIES	[200] BENEFITS	[300] SERVICES	[400] MATERIALS	[500] CAPITAL	[600] OTHER	[700-800] TRANSFERS
1111 Elementary	7,773,675	4,787,610	2,011,589	404,052	324,311	243,740	2,373	
1112 Elementary-Co-curricular	0							
1121 Middle,JHS	2,395,155	1,308,670	528,961	370,148	91,694	93,640	2,042	
1122 Middle,JHS-Co-curricular	0							
1131 High School	5,506,568	2,391,319	875,844	518,431	544,140	1,166,279	10,555	
1132 High School-Co-curricular	7,387			780	4,169	1,410	1,028	
1140 Pre-Kindergarten	1,242,485	845,648	343,477	30,151	21,732	1,139	338	
1210 Gifted & Talented	362,158	210,159	62,985	52,210	26,798	7,836	2,170	
1220 Mentally Handicapped (EMR/TMR)	4,344,870	2,648,986	1,121,163	510,500	42,704	21,246	271	
1230 Physically Handicapped	10,714,652	6,764,675	2,651,432	782,365	248,021	169,701	98,458	
1240 Emotionally Handicapped	1,887,606	1,163,361	502,959	156,234	44,952	10,394	9,706	
1250 Resource Rooms/L.D.	10,243,681	6,739,888	2,741,634	374,453	242,129	127,849	17,728	
1270 Educ.Disadvantaged (Chap 1)	8,751,310	5,859,859	2,362,454	151,725	218,677	133,523	25,072	
1260/90 Early Intervention/Other	14,845,702	9,310,131	3,697,620	986,467	450,769	376,808	23,907	
1300 Adult/Continuing Education	286,641	147,354	46,816	34,784	45,965	11,722		
1400 Summer School	163,217	99,205	26,922	21,014	16,076			
1000 TOTAL INSTRUCTION	**68,525,107**	**42,276,865**	**16,973,856**	**4,393,314**	**2,322,137**	**2,365,287**	**193,648**	
2110 Attendance & Social Work	1,545,854	789,075	280,148	241,521	148,164	56,683	30,263	
2120 Guidance Services	873,444	465,758	169,393	165,361	66,240	4,695	1,997	
2130 Health Services	85,927	37,875	12,220	31,357	4,110		365	
2140 Psychological Services	2,536,899	1,494,890	594,202	334,890	90,740	20,910	1,267	
2150 Speech Pathology & Audiology	1,093,333	678,161	288,096	81,903	20,682	24,491		
2190 Service Area Direction	145,927	72,335	32,201	22,466	8,612		10,313	
2200 Instructional Staff/Media/Testing	7,117,166	2,902,980	992,697	1,391,885	882,984	814,190	132,430	
2300 General Administration	603,703	275,104	111,004	76,991	57,915	39,973	42,716	
2400 School Administration	933,509	465,608	175,793	191,974	86,110	11,949	2,075	
2510 Direction- Business Support	228						228	
2520 Fiscal Services	322,886	1,722	337	204,971	844		115,012	
2530 Facility Acquisition & Construction	22,998			22,703		295		
2540 Operation & Maintenance	129,013	19,506	2,987	83,648	5,186	17,686		
2550 Student Transportation	186,751	1,777	458	179,458	58	5,000		
2560 Food Services	256,902	52,743	20,573	27,812	155,774			
2570 Internal Services	18,970	13,080	3,151	1,759	280	700		
2600 Central Services	3,517,042	1,114,650	359,816	284,332	109,591	68,867	1,579,786	
2000 TOTAL SUPPORTING SERVICES	**19,390,552**	**8,385,264**	**3,043,076**	**3,343,031**	**1,637,290**	**1,065,439**	**1,916,452**	
3000 COMMUNITY SERVICES	**571,332**	**309,570**	**123,091**	**113,779**	**19,358**	**4,851**	**683**	
4300 Interfund Transfers	388,669							388,669
5000 DEBT SERVICE	0							
7000 ENDING BALANCE	506,180							506,180
200000 TOTAL EXPENDITURES AND ENDING BALANCE	**89,381,840**	**50,971,699**	**20,140,023**	**7,850,124**	**3,978,785**	**3,435,577**	**2,110,783**	**894,849**

OREGON TOTAL OTHER SPECIAL FUND	ACTUAL FUND TOTAL	[100] SALARIES	[200] BENEFITS	[300] SERVICES	[400] MATERIALS	[500] CAPITAL	[600] OTHER	[700-800] TRANSFERS
1111 Elementary	587,137	325,933	116,881	116,105	24,726	1,768	1,724	
1112 Elementary-Co-curricular	28,821			2,769	24,737	1,017	298	
1121 Middle,JHS	102,432	14,035	2,320	56,228	16,419	13,430		
1122 Middle,JHS-Co-curricular	65,159			17,267	47,162	665	65	
1131 High School	300,596	79,586	18,668	86,640	56,457	59,245		
1132 High School-Co-curricular	1,202,574	194,848	49,217	226,707	627,279	38,666	65,857	
1140 Pre-Kindergarten	0							
1210 Gifted & Talented	37,125	8,676	1,433	16,616	7,147	3,213	40	
1220 Mentally Handicapped (EMR/TMR)	33,350	18,732	9,126	4,881	611			
1230 Physically Handicapped	562,955	368,676	129,442	64,465			372	
1240 Emotionally Handicapped	578,516	334,393	124,782	97,256	16,989	4,778	318	
1250 Resource Rooms/L.D.	375,986	149,242	57,572	129,999	25,611	12,143	1,419	
1270 Educ.Disadvantaged (Chap 1)	6,419	2,400	1,558	1,197	1,104		160	
1260/90 Early Intervention/Other	1,551,916	854,318	318,590	272,655	70,647	30,569	5,137	
1300 Adult/Continuing Education	105,469	51,789	6,923	12,980	33,463	314		
1400 Summer School	34,317	26,730	6,168	936	483			
1000 TOTAL INSTRUCTION	**5,572,772**	**2,429,358**	**842,680**	**1,106,701**	**952,835**	**165,808**	**75,390**	
2110 Attendance & Social Work	62,131	40,538	10,536	445	4,797	5,815		
2120 Guidance Services	24,630	2,758	679	10,064	11,129			
2130 Health Services	50,998	394	64	34,964	7,794	1,669	6,113	
2140 Psychological Services	0							
2150 Speech Pathology & Audiology	39,893	24,336	9,722	5,333	502			
2190 Service Area Direction	0							
2200 Instructional Staff/Media/Testing	845,411	366,686	109,413	232,964	94,449	34,702	7,197	
2300 General Administration	17,783	7,659	3,103	635	651	5,735		
2400 School Administration	197,176	132,292	43,997	1,941	4,900	14,046		
2510 Direction- Business Support	8,000	1,160	268			6,572		
2520 Fiscal Services	6,982,919	392,248	2,209,062	4,299,434	45,056	1,363	35,756	
2530 Facility Acquisition & Construction	1,695,197	517,913	177,724	491,390	221,572	285,933	665	
2540 Operation & Maintenance	1,193,977	24,084	9,242	631,427	34,510	377,281	117,433	
2550 Student Transportation	4,716,274	766,678	362,922	613,484	196,343	2,308,802	468,045	
2560 Food Services	12,135	6,600	1,833	1,360	2,342			
2570 Internal Services	1,104,767	38,182	13,177	541,760	164,106	3,361	344,181	
2600 Central Services	1,498,455	249,255	698,920	201,914	24,555	12,086	311,725	
2000 TOTAL SUPPORTING SERVICES	**18,449,746**	**2,570,783**	**3,650,662**	**7,067,115**	**812,706**	**3,057,365**	**1,291,115**	
3000 COMMUNITY SERVICES	**293,470**	**83,827**	**17,427**	**74,818**	**77,240**	**37,360**	**2,798**	
4300 Interfund Transfers	695,119							695,119
5000 DEBT SERVICE	67,863						67,863	
7000 ENDING BALANCE	36,238,476							36,238,476
200000 TOTAL EXPENDITURES AND ENDING BALANCE	**61,317,446**	**5,083,968**	**4,510,769**	**8,248,634**	**1,842,781**	**3,260,533**	**1,437,166**	**36,933,595**

OREGON CAPITAL PROJECTS FUND	ACTUAL FUND TOTAL	[100] SALARIES	[200] BENEFITS	[300] SERVICES	[400] MATERIALS	[500] CAPITAL	[600] OTHER	[700-800] TRANSFERS
1111 Elementary	948,256			981	787,984	159,291		
1112 Elementary-Co-curricular	0							
1121 Middle,JHS	130,459			3,168	86,783	40,508		
1122 Middle,JHS-Co-curricular	11,689			2,114	9,575			
1131 High School	95,797			47	61,993	33,757		
1132 High School-Co-curricular	1,026				1,026			
1140 Pre-Kindergarten	0							
1210 Gifted & Talented	0							
1220 Mentally Handicapped (EMR/TMR)	0							
1230 Physically Handicapped	0							
1240 Emotionally Handicapped	0							
1250 Resource Rooms/L.D.	0							
1270 Educ.Disadvantaged (Chap 1)	0							
1260/90 Early Intervention/Other	14,457				8,415	6,042		
1300 Adult/Continuing Education	0							
1400 Summer School	0							
1000 TOTAL INSTRUCTION	**1,201,684**	**0**	**0**	**6,310**	**955,776**	**239,598**	**0**	
2110 Attendance & Social Work	0							
2120 Guidance Services	5,386				121	5,265		
2130 Health Services	0							
2140 Psychological Services	0							
2150 Speech Pathology & Audiology	0							
2190 Service Area Direction	9,567				3,316	6,251		
2200 Instructional Staff/Media/Testing	262,829	848	229	15,100	168,012	78,640		
2300 General Administration	530,154			530,143	11			
2400 School Administration	46,403			831	15,502	30,070		
2510 Direction- Business Support	0							
2520 Fiscal Services	1,475,676	6,785	2,991	1,453,136	4,236	4,821	3,707	
2530 Facility Acquisition & Construction	82,291,803	2,422,675	848,841	21,903,857	5,670,191	51,397,720	48,519	
2540 Operation & Maintenance	4,539,323	70,832	18,490	2,860,041	801,961	783,404	4,595	
2550 Student Transportation	54,490			54,490				
2560 Food Services	12,730	12,730						
2570 Internal Services	20,090					4,900	15,190	
2600 Central Services	55,630	16,575	5,188	13,606	849	7,912	11,500	
2000 TOTAL SUPPORTING SERVICES	**89,304,081**	**2,530,445**	**875,739**	**26,831,204**	**6,664,199**	**52,318,983**	**83,511**	
3000 COMMUNITY SERVICES	**0**							
4300 Interfund Transfers	10,509,124							10,509,124
5000 DEBT SERVICE	1,795,298						1,795,298	
7000 ENDING BALANCE	152,504,084							152,504,084
200000 TOTAL EXPENDITURES AND ENDING BALANCE	**255,314,271**	**2,530,445**	**875,739**	**26,837,514**	**7,619,975**	**52,558,581**	**1,878,809**	**163,013,208**

OREGON TOTAL DEBT SERVICE FUND	ACTUAL FUND TOTAL	100	200	300	610-Principal	620-Interest	300-690	700
5000 Debt Service	69,114,473				34,491,077	34,623,396		
2520 Fiscal Services	28,231						28,231	
4300 Interfund Transfers	311,340							311,340
7000 Ending Balance	27,536,942							27,536,942
200000 Total Expenditures	**96,990,986**				**34,491,077**	**34,623,396**	**28,231**	**27,848,282**

OREGON LUNCH FUND	ACTUAL FUND TOTAL	[100] SALARIES	[200] BENEFITS	[300] SERVICES	[400] MATERIALS	[500] CAPITAL	[600] OTHER	[700-800] TRANSFERS
2510 Direction- Business Support	0							
2520 Fiscal Services	12,969			12,969				
2530 Facility Acquisition & Construction	0							
2540 Operation & Maintenance	2,895			1,414	1,481			
2550 Student Transportation	0							
2560 Food Services	64,932,981	18,708,503	9,379,025	8,492,348	27,428,235	702,136	222,734	
2570 Internal Services	173,828	50,078	3,454	120,296				
2600 Central Services	1,055				1,055			
2000 TOTAL SUPPORTING SERVICES	**65,123,728**	**18,758,581**	**9,382,479**	**8,627,027**	**27,430,771**	**702,136**	**222,734**	
3000 COMMUNITY SERVICES	**399**			**399**				
4300 Interfund Transfers	1,250,597							1,250,597
5000 DEBT SERVICE	0							
7000 ENDING BALANCE	5,033,294							5,033,294
200000 TOTAL EXPENDITURES AND ENDING BALANCE	**71,408,018**	**18,758,581**	**9,382,479**	**8,627,426**	**27,430,771**	**702,136**	**222,734**	**6,283,891**

OREGON ENTERPRISE FUND	ACTUAL FUND TOTAL	[100] SALARIES	[200] BENEFITS	[300] SERVICES	[400] MATERIALS	[500] CAPITAL	[600] OTHER	[700-800] TRANSFERS
1111 Elementary	114,460	112,233	2,227					
1121 Middle/JHS	4,727				4,727			
1131 High School	914,391	68,157	31,846	47,851	244,911	416,210	105,416	
1132 High School-Co-curricular	59,404	8,011	2,238	43,000	6,155			
1300 Adult/Continuing Education	9,190				9,190			
1400 Summer School	0							
1000 TOTAL INSTRUCTION	**1,102,172**	**188,401**	**36,311**	**90,851**	**264,983**	**416,210**	**105,416**	
2520 Fiscal Services	1,052			1,052				
2530 Facility Acquisition & Construction	343			115	228			
2540 Operation & Maintenance	95,427	7,210	2,170	42,741	14,587	20,044	8,675	
2550 Student Transportation	12,893	5,873	1,645	5,375				
2560 Food Services	415,695	136,080	61,427	5,308	203,871	8,997	12	
2600 Central Services	20,577	10,676	3,074		6,827			
2000 TOTAL SUPPORTING SERVICES	**545,987**	**159,839**	**68,316**	**54,591**	**225,513**	**29,041**	**8,687**	
3000 COMMUNITY SERVICES	**1,704,763**	**880,521**	**290,997**	**338,830**	**122,414**	**24,810**	**47,191**	
4300 Interfund Transfers	389,656							389,656
7000 ENDING BALANCE	1,138,255							1,138,255
200000 TOTAL EXPENDITURES AND ENDING BALANCE	**4,880,833**	**1,228,761**	**395,624**	**484,272**	**612,910**	**470,061**	**161,294**	**1,527,911**

OREGON INTERNAL SERVICES FUND	ACTUAL FUND TOTAL	[100] SALARIES	[200] BENEFITS	[300] SERVICES	[400] MATERIALS	[500] CAPITAL	[600] OTHER	[700-800] TRANSFERS
2300 General Administration	90,219			32,045	482	17,379	40,313	
2520 Fiscal Services	11,363,200	30,610	7,483,332	180,959	183	32,236	3,635,880	
2540 Operation & Maintenance	1,695		18	256	1,000	421		
2550 Student Transportation	31,646			13,530			18,116	
2570 Internal Services	12,996,303	619,205	211,123	9,944,829	1,308,110	31,224	881,812	
2600 Central Services	247,477		232,379	12,446	2,652			
2000 TOTAL SUPPORTING SERVICES	**24,730,540**	**649,815**	**7,926,852**	**10,184,065**	**1,312,427**	**81,260**	**4,576,121**	
4300 Interfund Transfers	52,341							52,341
7000 ENDING BALANCE	8,727,478							8,727,478
200000 TOTAL EXPENDITURES AND ENDING BALANCE	**33,510,359**	**649,815**	**7,926,852**	**10,184,065**	**1,312,427**	**81,260**	**4,576,121**	**8,779,819**

OREGON TRUST & AGENCY FUND	ACTUAL FUND TOTAL	[100] SALARIES	[200] BENEFITS	[300] SERVICES	[400] MATERIALS	[500] CAPITAL	[600] OTHER	[700-800] TRANSFERS
1111 Elementary	149,598	1,260	246	1,572	94,790		51,730	
1112 Elementary-Co-curricular	2,418,604	2,100	242	76,554	1,762,177	32,518	545,013	
1121 Middle,JHS	7,802	37	3	362	7,400			
1122 Middle,JHS-Co-curricular	2,965,793			288,042	2,095,245	7,716	574,790	
1131 High School	715,773	3,455	1,139	132,941	425,100	58,426	94,712	
1132 High School-Co-curricular	24,280,853	15,473	(15)	1,242,164	18,308,722	572,493	4,142,016	
1140 Pre-Kindergarten	0							
1210 Gifted & Talented	0							
1220 Mentally Handicapped (EMR/TMR)	0							
1230 Physically Handicapped	0							
1240 Emotionally Handicapped	0							
1250 Resource Rooms/L.D.	0							
1270 Educ.Disadvantaged (Chap 1)	0							
1260/90 Early Intervention/Other	94,737			3,900	401		90,436	
1300 Adult/Continuing Education	59,140		6,200	48,806			4,134	
1400 Summer School	0							
1000 TOTAL INSTRUCTION	**30,692,300**	**22,325**	**7,815**	**1,794,341**	**22,693,835**	**671,153**	**5,502,831**	
2110 Attendance & Social Work	223,534			3,869	214,356	990	4,319	
2120 Guidance Services	6,100			500	5,500	100		
2130 Health Services	195,716		195,530	186				
2140 Psychological Services	0							
2150 Speech Pathology & Audiology	0							
2190 Service Area Direction	0							
2200 Instructional Staff/Media/Testing	149,825	250	100	36,030	20,197	91,666	1,582	
2300 General Administration	21,687						21,687	
2400 School Administration	21,788			20,689			1,099	
2510 Direction- Business Support	54,609				5,575		49,034	
2520 Fiscal Services	1,105,575	7,622	2,981	47,309	21,597		1,026,066	
2530 Facility Acquisition & Construction	17,370			30	1,341	15,999		
2540 Operation & Maintenance	9,503			2,358		7,145		
2550 Student Transportation	20,107	533	229	19,345				
2560 Food Services	2,795			123	2,672			
2570 Internal Services	0							
2600 Central Services	2,022,886	405,000	1,294,103	8,191	33,867		281,725	
2000 TOTAL SUPPORTING SERVICES	**3,851,495**	**413,405**	**1,492,943**	**138,630**	**305,105**	**115,900**	**1,385,512**	
3000 COMMUNITY SERVICES	**333,024**			**18,124**	**2,425**		**312,475**	
4300 Interfund Transfers	33,817							33,817
5000 DEBT SERVICE	0							
7000 ENDING BALANCE	23,128,088							23,128,088
200000 TOTAL EXPENDITURES AND ENDING BALANCE	**58,038,724**	**435,730**	**1,500,758**	**1,951,095**	**23,001,365**	**787,053**	**7,200,818**	**23,161,905**

OREGON TOTAL
ALL FUNDS 1989-90

	FUND TOTALS									
	ALL FUNDS	GENERAL	FEDERAL	SPECIAL	DEBT	CAPITAL	ENTERPRISE	LUNCH	INTERNAL	TRUST
1111 Elementary	515,866,060	506,292,934	7,773,675	587,137		948,256	114,460	0	0	149,598
1112 Elementary-Co-curricular	4,782,792	2,335,367	0	28,821		0	0	0	0	2,418,604
1121 Middle,JHS	198,791,436	196,150,861	2,395,155	102,432		130,459	4,727	0	0	7,802
1122 Middle,JHS-Co-curricular	10,669,321	7,626,680	0	65,159		11,689	0	0	0	2,965,793
1131 High School	350,071,734	342,538,609	5,506,568	300,596		95,797	914,391	0	0	715,773
1132 High School-Co-curricular	60,585,004	35,033,760	7,387	1,202,574		1,026	59,404	0	0	24,280,853
1140 Pre-Kindergarten	5,109,870	3,867,385	1,242,485	0		0	0	0	0	0
1210 Gifted & Talented	7,167,437	6,768,154	362,158	37,125		0	0	0	0	0
1220 Mentally Handicapped (EMR/TMR)	25,030,183	20,651,963	4,344,870	33,350		0	0	0	0	0
1230 Physically Handicapped	17,482,502	6,204,895	10,714,652	562,955		0	0	0	0	0
1240 Emotionally Handicapped	10,317,817	7,851,695	1,887,606	578,516		0	0	0	0	0
1250 Resource Rooms/L.D.	45,906,182	35,286,515	10,243,681	375,986		0	0	0	0	0
1270 Educ.Disadvantaged (Chap 1)	9,844,221	1,086,492	8,751,310	6,419		0	0	0	0	0
1260/90 Early Intervention/Other	56,272,069	39,765,257	14,845,702	1,551,916		14,457	0	0	0	94,737
1300 Adult/Continuing Education	902,501	442,061	286,641	105,469		0	9,190	0	0	59,140
1400 Summer School	1,798,571	1,601,037	163,217	34,317		0	0	0	0	0
1000 TOTAL INSTRUCTION	**1,320,597,700**	**1,213,503,665**	**68,525,107**	**5,572,772**		**1,201,684**	**1,102,172**	**0**	**0**	**30,692,300**
2110 Attendance & Social Work	10,258,340	8,426,821	1,545,854	62,131		0	0	0	0	223,534
2120 Guidance Services	50,215,062	49,305,502	873,444	24,630		5,386	0	0	0	6,100
2130 Health Services	5,110,964	4,778,323	85,927	50,998		0	0	0	0	195,716
2140 Psychological Services	18,331,900	15,795,001	2,536,899	0		0	0	0	0	0
2150 Speech Pathology & Audiology	8,668,919	7,535,693	1,093,333	39,893		0	0	0	0	0
2190 Service Area Direction	565,104	409,610	145,927	0		9,567	0	0	0	0
2200 Instructional Staff/Media/Testing	107,879,510	99,504,279	7,117,166	845,411		262,829	0	0	0	149,825
2300 General Administration	48,684,757	47,421,211	603,703	17,783		530,154	0	0	90,219	21,687
2400 School Administration	153,261,653	152,062,777	933,509	197,176		46,403	0	0	0	21,788
2510 Direction- Business Support	7,913,032	7,850,195	228	8,000		0	0	0	0	54,609
2520 Fiscal Services	47,909,814	26,617,306	322,886	6,982,919	28,231	1,475,676	1,052	12,969	11,363,200	1,105,575
2530 Facility Acquisition & Construction	94,796,022	10,768,311	22,998	1,695,197		82,291,803	343	0	0	17,370
2540 Operation & Maintenance	262,064,317	256,092,484	129,013	1,193,977		4,539,323	95,427	2,895	1,695	9,503
2550 Student Transportation	93,167,699	88,145,538	186,751	4,716,274		54,490	12,893	0	31,646	20,107
2560 Food Services	74,767,468	9,134,230	256,902	12,135		12,730	415,695	64,932,981	0	2,795
2570 Internal Services	27,015,849	12,701,891	18,970	1,104,767		20,090	0	173,828	12,996,303	0
2600 Central Services	42,360,857	34,997,735	3,517,042	1,498,455		55,630	20,577	1,055	247,477	2,022,886
2000 TOTAL SUPPORTING SERVICES	**1,052,971,267**	**831,546,907**	**19,390,552**	**18,449,746**	**28,231**	**89,304,081**	**545,987**	**65,123,728**	**24,730,540**	**3,851,495**
3000 COMMUNITY SERVICES	**5,988,496**	**3,085,508**	**571,332**	**293,470**		**0**	**1,704,763**	**399**	**0**	**333,024**
4300 Interfund Transfers	62,369,890	48,739,227	388,669	695,119	311,340	10,509,124	389,656	1,250,597	52,341	33,817
5000 DEBT SERVICE	77,421,786	6,444,152	0	67,863	69,114,473	1,795,298	0	0	0	0
7000 ENDING BALANCE	503,048,376	248,235,579	506,180	36,238,476	27,536,942	152,504,084	1,138,255	5,033,294	8,727,478	23,128,088
200000 TOTAL EXPENDITURES AND ENDING BALANCE	**3,022,397,515**	**2,351,555,038**	**89,381,840**	**61,317,446**	**96,990,986**	**255,314,271**	**4,880,833**	**71,408,018**	**33,510,359**	**58,038,724**